

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

UNITED STATES OF AMERICA,)
)
Petitioner,)
)
v.) CIVIL ACTION NO. 4:24-mc-350
)
JAIRO ALAN ALFARO JR.,)
)
Respondent.)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

TO THE HONORABLE JUDGE OF THE COURT:

The United States of America (Internal Revenue Service), Petitioner, through the United States Attorney for the Southern District of Texas, states to this Court as follows:

I.

This Court has jurisdiction to issue appropriate process upon application by the petitioner under authority of 26 U.S.C. §§ 7402(b) and 7604(a).

II.

On December 22, 2023, under the authority of 26 U.S.C. § 7602, Petitioner issued to and duly served a summons on Jairo Alan Alfaro Jr., hereinafter called the Respondent, at Cypress, Texas, by Revenue Officer Mariah Moore, an Officer of the Internal Revenue Service, in the manner described in the Declaration attached hereto and annexed as Exhibit "B", incorporated herein.

III.

The Certificate of Service of the Summons was signed as required by 26 U.S.C. § 7603. A copy of said summons and the Certificate of Service of the summons are attached hereto and annexed as Exhibit "A", incorporated herein.

Exhibit A required the Respondent to appear and give testimony relating to the collection of his federal tax liabilities and to bring all related documents, records, books, papers and other data for the following periods:

- Form 940 for the calendar periods ending December 31, 2020 and December 31, 2022;
- Form 941 for the quarterly periods ending September 30, 2021, December 31, 2021, March 31, 2022, June 30, 2022 and September 30, 2022; and

- Form 944 for the calendar period ending December 31, 2020.

Exhibit A also required Respondent to appear and give testimony relating to the collectability of his federal tax liabilities for the periods described above.

The summons required that Respondent appear, testify and bring the aforementioned records and information to the Internal Revenue Service office at the time and place designated by the summons.

IV.

Respondent failed to appear at the time and place designated by the summonses and failed to produce said records and documents.

WHEREFORE, Petitioner respectfully prays that this Court enter an Order requiring Respondent to appear at a date and hour to be determined by the Court to give testimony, produce the aforesigned records, papers or documents, and to show cause why Respondent should not be directed by the Court to comply with the summons.

Petitioner further prays that the Court authorize any United States Marshal or Revenue Officer or Agent of the Internal Revenue Service to serve a copy of this petition and the Order to Show Cause on Respondent.

Respectfully submitted,

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